

Article - Tax - General

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§13-916.

(a) A debtor may request the Central Collection Unit to investigate a debt:

(1) after notification from the Central Collection Unit under § 13-914 of this subtitle that the Central Collection Unit intends to request the Comptroller to withhold the debt from any income tax refund due the debtor; or

(2) within 30 days after notification from the Comptroller under § 13-915 of this subtitle that a debt has been withheld.

(b) (1) On receipt of a request for an investigation, the Central Collection Unit shall investigate any questioned debt with the State agency that referred the debt.

(2) The Central Collection Unit shall make a written determination within 15 calendar days after it receives a request for investigation from the debtor.

(3) If the Central Collection Unit determines that a referral or certification is in error, it shall, as appropriate:

(i) correct the referral or certification;

(ii) discontinue certification procedures; or

(iii) promptly remit to the debtor any amounts that have been improperly withheld.

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